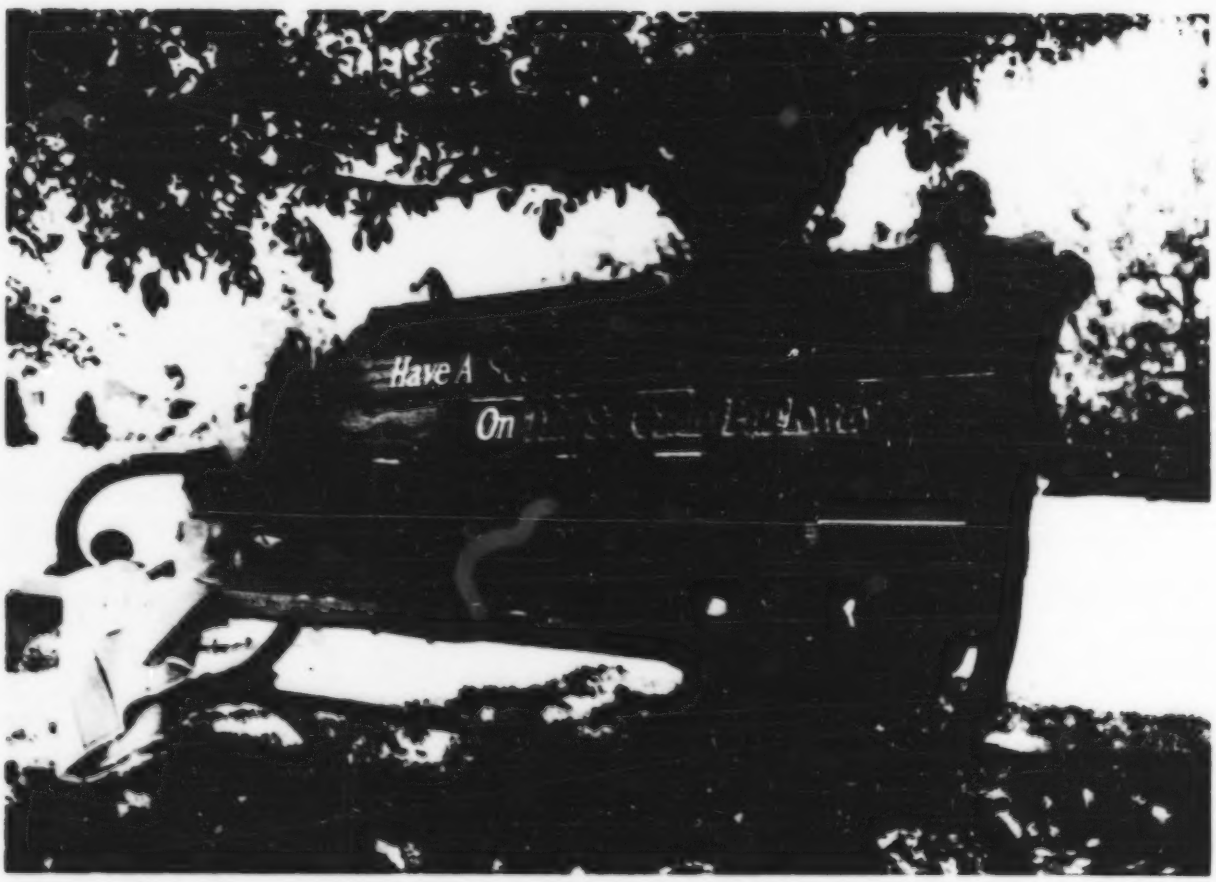
1987

ST. CLAIR PARKWAY COMMISSION

ANNUAL REPORT



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St. Clair Parkway Commission

Aims and Objectives . . .

PRIMARY To ensure an interconnecting system of parks using all of the environmental characteristics of the region.

SECONDARY

- To create a scenic drive following the route corridor (highway No. 40) from Pt. Edward to Chatham.
- To encourage tourism in the Parkway area.
- To maintain close contact with private and public authorities controlling urban development.

The Commission recognizes that the trends in recreation are constantly changing; therefore, development programmes are prepared according to need and demand, to ensure the most effective results.

ST. CLAIR PARKWAY

CHAIRMAN'S MESSAGE

Danny G. Bailey

Although 1987 was not without its share of problems, we can review the year and take pleasure and some pride in our accomplishments.

As we commenced the year we were greatly concerned with the problems being created by the extremely high water levels. We were fortunate that as the year progressed, levels abated and the damage to our waterfront facilities assumed normal proportions. A legacy of this period are many areas along the Parkway, which as a consequence of high water, need major work and will consume a disproportionate share of future funds.

On the bright side, our operation at Marine Park in Mitchell's Bay recovered from the disastrous effects of the preceding year. This was only accomplished as a result of a major committment by the Commission to reconstruct areas within the Park to control and prevent furture flooding. The park users have expressed their gratitude for our efforts under trying conditions.

The Sarnia Bay Marina completed its second full year of operation and justified the Commission's faith in this project. It has gained a favourable reputation throughout the Great Lakes system and become a major feature of the Sarnia waterfront.

The Parkway golf course enjoyed a record season during 1987. Many changes to our policies improved the environment and promoted greatly increased play and record operating results.

The past year also brought to an end my many years of association with the Parkway. During this period I have been blessed to have been associated with the dedicated persons, both commission and staff who have been responsible for making the Parkway the success that it has become. I would especially like to thank Bob Harrison for his unstinting committment throughout the years. Without his efforts our achievements would have been less resounding, our problems far greater.

Danny G. Bailey
Chairman

THE COMMISSIONERS

1987 Commissioners

Chairman:
Danny G. Bailey
Port Lambton

Vice-Chairman:
Jack George
Corunna

Margaret Stacey
Corunna

Stella Milway
Sarnia

Don Beaton
Corunna

Al Brogden
Sarnia

Mike Stark
Sarnia

William DeMars
Port Lambton

Ross Helps
Petrolia

Lyle Clark
Highgate

Larry O'Rourke
Chatham

Secretary-Treasurer/
General Manager:
Robert F. Harrison
Sarnia

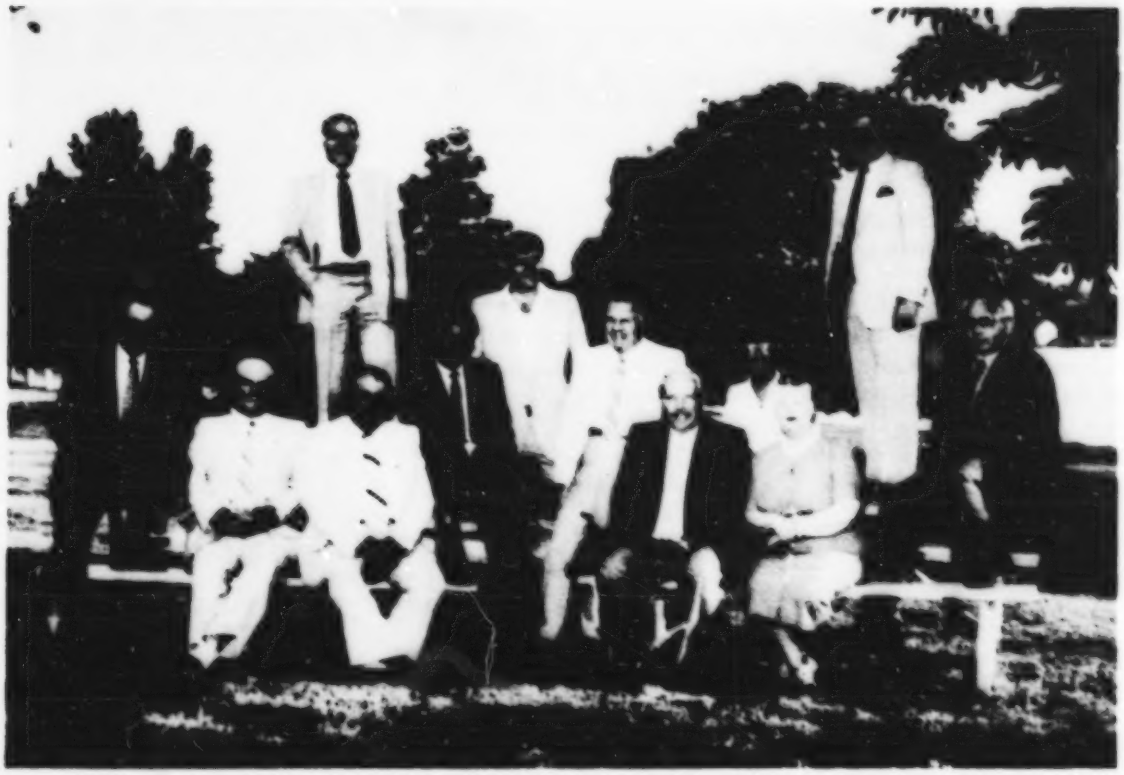
The St. Clair Parkway bid farewell to Chairman Danny Bailey, Don Beaton, and Ross Helps.

In 1975, Danny Bailey served his first year on the Commission as a Provincial representative. In 1976, he became Vice-Chairman until 1982 when he was appointed Chairman.

Don Beaton came to the Commission in 1972 as a representative of Lambton County. Ten years later, in 1982, Don became a Provincial representative with a total of fifteen years of service.

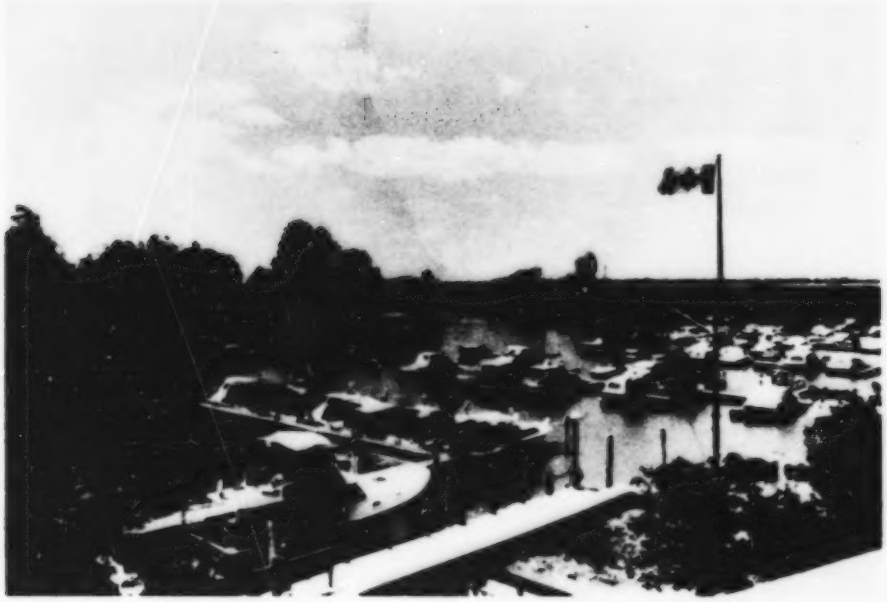
Ross Helps, a representative of Lambton County served the Commission in 1986 and 1987.

At the annual Christmas Dinner, Mr. Bailey was presented with a plaque, a pin and the "Recognizes and Commends Award." Mr. Beaton and Mr. Helps were each presented with a plaque. The contributions these men have made to the Commission are greatly appreciated.



Standing: R.F. Harrison, A. Brogden, M. Stark. Left to Right: R. Helps, D. Beaton, L. Clark, D. Bailey, J. George, L. O'Rourke, S. Milway, M. Stacy, W. DeMars.

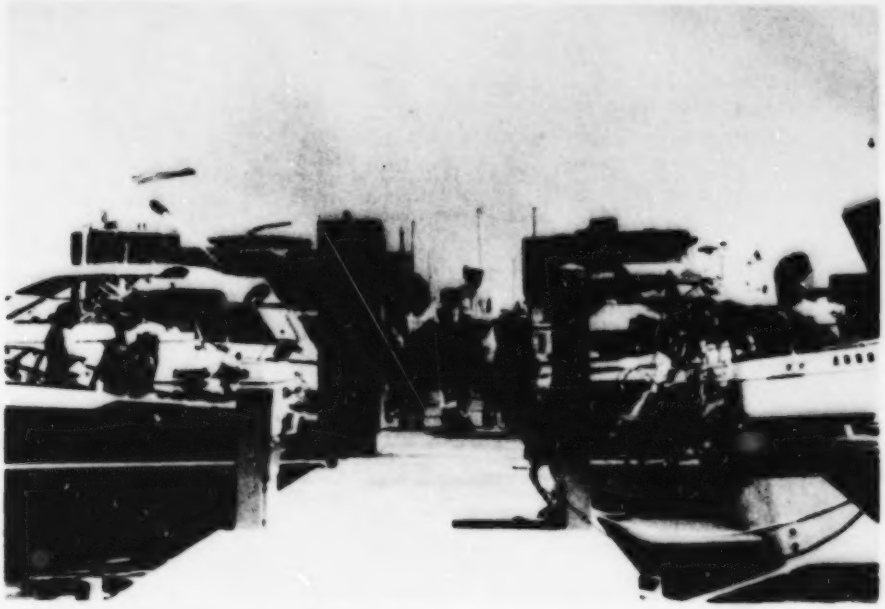
PEOPLE AND PLACES ON THE PARKWAY



Left: After suffering the effects of high water in 1986, Marine Park underwent extensive revisions to prevent future flooding. These revisions included diking, construction of raised boardwalks and new pumping systems.

Right: The St. Clair Parkway Commission, in cooperation with the Chippewas of Sarnia maintains the riverfront property on the reserve alongside the St. Clair River. Here, a young Chippewa sports traditional attire worn at the annual pow-wow.

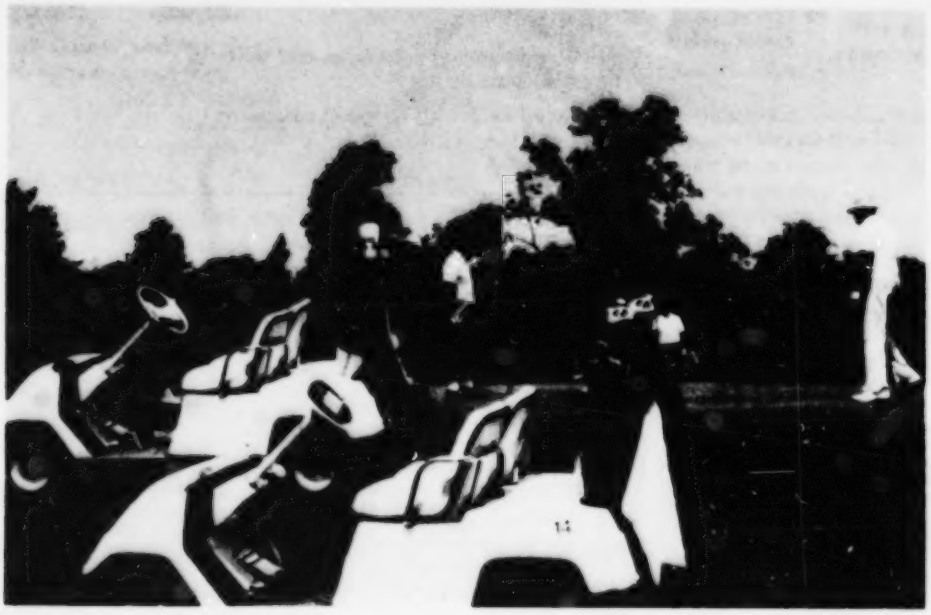
PEOPLE AND PLACES ON THE PARKWAY



Sarnia Bay Marina

The Sarnia Bay Marina enjoyed a prosperous season as local and Michigan boaters alike occupied the 250 berths overlooking Sarnia's Downtown waterfront. With one of the best locations on the Great Lakes, continued success is assured.

PEOPLE AND PLACES ON THE PARKWAY



Left: Public interest in the golf course was high in 1987 as tee-off reservations were heavy for the entire summer. This increase in activity is a welcome statistic that satisfies the Commission's objective of encouraging Tourism into the area.

Right: MacDonald Park is currently under development. The north entrance to the park was constructed and the first portion of development should be completed by the Spring of 1989. Completion of MacDonald Park is expected within the next five years.

THE ST. CLAIR PARKWAY COMMISSION

Financial Statements
for the year ended December 31, 1987

To The St. Clair Parkway Commission and
to the Minister of Tourism and Recreation.

I have examined the balance sheet of The St. Clair Parkway Commission as at December 31, 1987 and the statement of operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at December 31, 1987 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Toronto, Ontario
April 22, 1988.

J.F. Otterman, F.C.A.
Assistant Provincial Auditor.

THE ST. CLAIR PARKWAY COMMISSION

Balance Sheet
as at December 31, 1987

Assets	1987 $	1986 $
Current		
Cash	4,437	29,941
Accounts receivable	4,154	13,574
Current portion of:		
Capital grants receivable (note 2a)	20,625	20,625
Loan receivable (note 3)	5,000	5,000
Inventories	55,093	49,843
Prepaid insurance	49,556	39,305
	138,865	158,288
Capital grants receivable (note 2a)	309,375	330,000
Loan receivable (note 3)	40,000	45,000
	488,240	533,288
Liabilities		
Current		
Accounts payable	64,917	100,378
Current portion of capital advances payable (note 2a)	20,625	20,625
Deferred revenue (note 4)	10,532	19,534
Deferred grant revenue (note 2c)	42,791	17,751
	138,865	158,288
Capital advances payable (note 2a)	309,375	330,000
Deferred grant (note 3)	40,000	45,000
	488,240	533,288

See accompanying schedules and notes to financial statements.

Approved on behalf of the Commission:

Chairman

General Manager

THE ST. CLAIR PARKWAY COMMISSION

Statement of Operations
for the year ended December 31, 1987

	1987 $	1986 $
Revenue		
Operating revenues		
Golf course (Schedule 1)	713,592	592,969
Sarnia Bay Marina (Schedule 2)	518,924	383,763
Marine Park (Schedule 3)	370,805	303,747
Campgrounds	69,374	64,165
Interest and other	33,695	39,989
	1,706,390	1,384,633
Grants		
Province of Ontario	623,372	534,037
City of Sarnia	163,297	148,178
County of Lambton	163-297	148,178
County of Kent	104,974	95,257
City of Chatham	34,992	31,752
	1,089,932	957,402
	2,796,322	2,342,035
Expenditure		
Administrative and operating		
Salaries, wages and employee benefits	717,963	634,467
Park maintenance	123,904	98,216
Utilities	42,683	44,064
Machinery and equipment	42,602	28,244
Insurance	36,877	32,268
Office supplies and equipment	20,421	17,147
Commissioners' fees and expenses	9,197	8,645
Other	21,890	25,303
	1,015,537	888,354
Golf course (Schedule 1)	604,679	501,015
Sarnia Bay Marina (Schedule 2)	404,962	314,372
Marine Park (Schedule 3)	358,562	311,042
Campgrounds	10,348	8,989
	2,394,088	2,023,772
Captial improvements	402,234	318,263
	2,796,322	2,342,035

See accompanying schedules and notes to financial statements.

SCHEDULE 1

THE ST. CLAIR PARKWAY COMMISSION

Schedule of Golf Course Operations
for the year ended December 31, 1987

	1987 $	1986 $
Golf Course and Pro Shop		
Revenue - green fees	345,281	293,298
- golf cart rentals	100,922	70,528
- sale of pro shop merchandise	55,902	51,420
	502,105	415,246
Expense - salaries and wages	199,176	174,432
- maintenance	78,139	74,884
- administration	51,208	38,714
- furniture and equipment	49,099	19,332
- leasing of golf carts	41,862	30,993
- cost of merchandise sold	31,981	28,769
	451,465	367,124
Net income	50,640	48,122
Dining Room		
Revenue - sales	115,956	94,176
Expense - salaries and wages	48,196	43,624
- cost of sales	47,478	41,467
	95,674	85,091
Net income	20,282	9,085
Lounge		
Revenue - sales	95,531	83,547
Expense - cost of sales	35,602	31,343
- salaries and wages	21,938	17,457
	57,540	48,800
Net income	37,991	34,747
	108,913	91,954
Total revenue	713,592	592,969
Total expenses	604,679	501,015
Total net income	108,913	91,954

SCHEDULE 2

THE ST. CLAIR PARKWAY COMMISSION

Schedule of Sarnia Bay Marina Operations
for the year ended December 31, 1987

	1987 $	1986 $
Sarnia Bay Marina Operations		
Revenue - Boat mooring	225,074	154,649
- gas and oil sales	162,538	125,758
- confectionery	5,892	4,004
- other	7,821	4,465
	401,325	288,876
Expense - cost of gas sold	142,611	110,214
- salaries and wages	83,994	68,537
- administration	58,597	43,514
- maintenance	15,673	9,161
- cost of merchandise sold	7,176	2,948
- equipment	6,379	2,036
	314,430	236,410
Net income (loss)	86,895	52,466
Dining Room		
Revenue - sales	117,599	94,887
Expense- salaries and wages	48,150	40,105
- cost of sales	42,382	37,857
	90,532	77,962
Net income	27,067	16,925
	113,962	69,391
Total revenue	518,924	383,763
Total expenses	404,962	314,372
Total net income	113,962	69,391

SCHEDULE 3

THE ST. CLAIR PARKWAY COMMISSION

Schedule of Marine Park Operations
for the year ended December 31, 1987

	1987 $	1986 $
Marine operations		
Revenue - boat mooring, launching and rental	136,763	122,192
- gas and oil sales	121,771	95,640
- sale of merchandise	22,789	17,502
- other	5,038	3,860
	286,361	239,194
Expense - cost of gas and oil sold	110,104	87,674
- salaries and wages	87,285	85,862
- administration	41,094	42,741
- maintenance	24,503	17,330
- cost of merchandise sold	14,847	10,513
- machinery & equipment	1,600	9,533
	279,433	253,653
Net income (loss)	6,928	(14,459)
Campground		
Revenue - camping fees	44,528	28,926
Expense - salaries and wages	38,149	22,068
Net income	6,379	6,858
Dining Room		
Revenue - sales	39,916	35,627
Expense - salaries and wages	24,273	20,726
- cost of sales	16,707	14,595
	40,980	35,321
Net income (loss)	(1,064)	306
	12,243	(7,295)
Total revenue	370,805	303,747
Total expenses	358,562	311,042
Total net income (loss)	12,243	(7,295)

THE ST. CLAIR PARKWAY COMMISSION

Notes to Financial Statements
December 31, 1987

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared in accordance with generally accepted accounting principles except for fixed assets and leases, which are accounted for as set out below.

(b) Inventories

Inventories are valued at the lower of cost or net realizable value, with cost determined on a first in, first out basis.

(c) Fixed assets

Fixed assets of the Commission consist of buildings, purchased and donated park lands, equipment and vehicles. The Commission charges all additions to fixed assets as expenditures in the year of acquisition.

(d) Leases

All lease payments are expensed as incurred because the Commission does not capitalize fixed assets.

2. GRANTS

(a) For capital expenditures, the Province of Ontario and the participating municipalities contribute 75 and 25 per cent of the funds needed, respectively. For land and major projects, the Province advances 100 per cent of funds, interest free, of which 25 per cent is repaid by the Commission from grants received from benefiting municipalities.

At December 31, 1987, the Commission owed the Province and the municipalities owed the Commission $330,000 for advances received for the development of the St. Clair Parkway Marine Park. Both are repayable at $ 20,625 per annum until and including the year 2003.

(b) For expenditures in excess of operating income the Province of Ontario and the participating municipalities contribute 50 per cent each.

(c) The difference between grant revenue on an accrual basis and grants actually received is recorded as either grants receivable or deferred grant revenue.

3. LOAN AND DEFERRED GRANT - DOVER TOWNSHIP

In March 1976, the Commission received a grant of $100,000 from the Province of Ontario which it loaned in March 1977, interest free, to Dover Township to assist the Township in constructing a water treatment plant. The loan is being repaid by the Township at $5,000 per annum until and including 1996. Because the original grant was not recognized as grant revenue, the annual payment is included in grants from the Province. The remaining balance is reflected as a deferred grant and a loan receivable.

4. DEFERRED REVENUE

Deferred revenue results from the prepayment of golf memberships, marina docking fees and campground site reservations.

5. REMUNERATION OF APPOINTEES

The total remuneration of the members of the Commission was $ 5,170 during the year.

6. COMPARATIVE FIGURES

Comparative figures have been reclassified where necessary to conform with the 1987 presentation.

A JOINT PROGRAMME OF PARKS DEVELOPMENT

by

The Province of Ontario

Lambton County

Kent County

The City of Sarnia

The City of Chatham